

2012R00252/SUE/CF

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon. Kevin McNulty
	:	
v.	:	Criminal No. 14-150 (KM)
	:	
WAYNE DUNICH-KOLB	:	26 U.S.C. § 7206(2)
	:	26 U.S.C. § 7206(1)

S U P E R S E D I N G   I N D I C T M E N T

The Grand Jury in and for the District of New Jersey, sitting at Newark,  
charges:

COUNTS 1 Through 7  
(Aiding and Assisting in the Filing of False Tax Returns)

1. At all times relevant to this Superseding Indictment:
  - (a) Defendant WAYNE DUNICH-KOLB (“DUNICH-KOLB”), a resident of Saddle River, New Jersey, was in the business of preparing federal income tax returns and providing accounting services for a fee, under the name of Dunich-Kolb LLC. Dunich-Kolb LLC was a subsidiary of Jadran Services Corporation (“Jadran Services Corp.”), a consulting firm.
  - (b) Dunich-Kolb LLC and Jadran Services Corp. were owned and operated by defendant DUNICH-KOLB out of his Saddle River, New Jersey residence.

(c) Defendant DUNICH-KOLB prepared federal income tax returns for clients located in New Jersey, New York, Pennsylvania, Arizona, California, Florida, Texas, Oregon, Idaho, and elsewhere.

(d) Defendant DUNICH-KOLB represented to his clients and others that he was a certified public accountant ("CPA"), notwithstanding a May 23, 1996 consent order entered into between the New Jersey State Board of Accountancy and defendant DUNICH-KOLB, requiring him to cease and desist from holding himself out to the public as a CPA.

2. At various times relevant to this Superseding Indictment:

(a) Defendant DUNICH-KOLB met with taxpayers at, and operated his tax preparation business from, the office described in paragraph 1(b);

(b) Defendant DUNICH-KOLB used his computer at his home office to prepare taxpayers' federal income tax returns;

(c) Defendant DUNICH-KOLB caused his clients to form fictitious partnerships and S corporations that existed in name only and had no business purpose other than to falsely reduce the clients' tax liability (the "Fictitious Businesses");

(d) Defendant DUNICH-KOLB prepared false and fraudulent federal business returns for clients' Fictitious Businesses by fabricating and inflating business expenses, such as those for advertising, travel, and other miscellaneous expenses, in order to generate false and fraudulent business and partnership Schedule K-1 losses, which losses defendant DUNICH-KOLB then

used to substantially reduce the taxpayers' taxable income on their United States Individual Income Tax Returns; and

(e) Defendant DUNICH-KOLB prepared false and fraudulent United States Individual Income Tax Returns for taxpayers by fabricating and inflating Schedule E deductions for unreimbursed employee business expenses, such as for home office, vehicle mileage, and fuel expenses.

3. For the tax years 2007 through and including 2011, defendant DUNICH-KOLB prepared United States Individual Income Tax Returns for numerous clients that contained fabricated and inflated expenses and deductions, resulting in a total tax loss in excess of \$400,000.

4. On or about the dates set forth below, in Bergen County, in the District of New Jersey, and elsewhere, defendant

**WAYNE DUNICH-KOLB**

did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of United States Individual Income Tax Returns, Forms 1040, for the individuals and tax years identified below, which were false and fraudulent as to material matters, as identified in paragraphs 2(c) through 2(e) above, knowing that the returns were false and fraudulent.

<b>COUNT</b>	<b>TAXPAYER</b>	<b>TAX YEAR</b>	<b>DATE FILED (ON OR ABOUT)</b>	<b>FALSE REFUND CLAIMED (APPROX.)</b>
1	M.V.	2007	5/19/08	\$60,502
2	M.V.	2008	5/25/09	\$66,666

COUNT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FALSE REFUND CLAIMED (APPROX.)
3	M.V.	2009	6/21/10	\$76,777
4	E.K.	2010	5/23/11	\$97,734
5	J.M.	2010	7/18/11	\$66,611
6	R.M.	2010	4/11/11	\$57,406
7	J.N.	2011	5/14/12	\$61,541

All in violation of Title 26, United States Code, Section 7206(2).

COUNTS 8 Through 10  
(Subscribing to False Tax Returns)

1. Paragraph 1 of Counts 1 through 7, inclusive, is realleged and incorporated herein.
2. On or about December 27, 2010, defendant DUNICH-KOLB signed, filed, and caused to be filed with the Internal Revenue Service a 2006 United States Individual Income Tax Return on his own behalf. That return reported that his total income for the calendar year 2006 was \$400 in income from his business, Jadran Services Corp. The tax return was not true and correct as to every material matter as defendant DUNICH-KOLB well knew, in that the return failed to disclose approximately \$500,602 in gross income that defendant DUNICH-KOLB received from his tax preparation and accounting business.
3. On or about January 3, 2011, defendant DUNICH-KOLB signed, filed, and caused to be filed with the Internal Revenue Service a 2007 United States Individual Income Tax Return on his own behalf. That return reported that his total income for the calendar year 2007 was \$526, including \$415 in income from his business, Jadran Services Corp., and \$111 in taxable interest. The tax return was not true and correct as to every material matter as defendant DUNICH-KOLB well knew, in that the return failed to disclose approximately \$656,640 in gross income that defendant DUNICH-KOLB received from his tax preparation and accounting business.

4. On or about January 3, 2011, defendant DUNICH-KOLB signed, filed, and caused to be filed with the Internal Revenue Service a 2008 United States Individual Income Tax Return on his own behalf. That return reported that his total income for the calendar year 2008 was \$489, including \$425 in income from his business, Jadran Services Corp., and \$64 in taxable interest. The tax return was not true and correct as to every material matter as defendant DUNICH-KOLB well knew, in that the return failed to disclose approximately \$638,007 in gross income that defendant DUNICH-KOLB received from his tax preparation and accounting business.

5. The 2006, 2007, and 2008 tax returns were signed by defendant DUNICH-KOLB and contained a written declaration that they were signed under the penalties of perjury.

6. On or about the dates set forth below, in Bergen County, in the District of New Jersey, and elsewhere, defendant

**WAYNE DUNICH-KOLB**

knowingly and willfully did make and subscribe United States Individual Income Tax Returns, Forms 1040, for the tax years set forth below, which he did not believe to be true and correct as to every material matter, as described in paragraphs 2 through 4 of Counts 8 through 10.

<b>COUNT</b>	<b>TAX YEAR</b>	<b>DATE FILED (ON OR ABOUT)</b>	<b>GROSS INCOME (APPROX.)</b>	<b>FALSE REFUND CLAIMED (APPROX.)</b>
8	2006	12/27/10	\$501,002	\$63
9	2007	1/3/11	\$657,055	\$12,835




COUNT	TAX YEAR	DATE FILED (ON OR ABOUT)	GROSS INCOME (APPROX.)	FALSE REFUND CLAIMED (APPROX.)
10	2008	1/3/11	\$638,432	\$25,638

All in violation of Title 26, United States Code, Section 7206(l).

A TRUE BILL

FOREPERSON

  
\_\_\_\_\_  
PAUL J. FISHMAN  
United States Attorney

**CASE NUMBER: 14-150 (KM)**

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**United States District Court  
District of New Jersey**

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**UNITED STATES OF AMERICA**

**v.**

**WAYNE DUNICH-KOLB**

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**SUPERSEDING INDICTMENT FOR**

26 U.S.C. § 7206(2)

26 U.S.C. § 7206(1)

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**A True Bill,**

**Foreperson**

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**PAUL J. FISHMAN**  
*UNITED STATES ATTORNEY*  
*NEWARK, NEW JERSEY*

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CARI FAIS  
*ASSISTANT U.S. ATTORNEYS*  
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